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Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at IRS.gov/form1040; the Form W-2 page is at IRS.gov/w2; the Publication 17 page is at IRS.gov/pub17; the Form W-4 page is at IRS.gov/w4; the Form 8863 page is at IRS.gov/form8863; and the Schedule A (Form 1040) page is at IRS.gov/schedulea. If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with "www.". Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the <u>Comment on Tax Forms and Publications</u> page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Form **1095-A**

Department of the Treasury Internal Revenue Service

Health Insurance Marketplace Statement

► Information about Form 1095-A and its separate instructions is at www.irs.gov/form1095a.

2014

OMB No. 1545-2232

Part I Recipient	Information					
1 Marketplace identifier	2 Marketpl	2 Marketplace-assigned policy number		3 Policy issuer's name		
4 Recipient's name	101	= $-$	5 Recipient's SSN	6 Recip	ient's date of birth	
7 Recipient's spouse's name	ne		8 Recipient's spous	e's SSN 9 Recip	ient's spouse's date of birth	
10 Policy start date	Policy start date 11 Policy termination date		12 Street address (including apartment no.)			
13 City or town 14 State or province		orovince	15 Country and ZIP or foreign postal code			
Part II Coverage	Household					
	ป Individual Name	B. Covered Individual SS	N C. Covered Individual Date of Birth	D. Covered Individual Start Date	E. Covered Individual Termination Date	
_17						
18						
19						
20						
Part III Household	Information					
Month	A. Monthly Premi	um Amount B. Moni Low	thly Premium Amount of Se est Cost Silver Plan (SLCS	y Premium Amount of Second t Cost Silver Plan (SLCSP) C. Monthly Advance Payment Premium Tax Credit		
21 January						
22 February						
23 March						
24 April						
25 May						
26 June						
27 July						
28 August						
29 September						
30 October						
31 November						
32 December						
DECENTION						

33 Annual Totals

Form 1095-A (2014) Page **2**

Instructions for Recipient

You received this Form 1095-A because you or a family member enrolled in health insurance coverage through the Health Insurance Marketplace. This Form 1095-A provides information you need to complete Form 8962, Premium Tax Credit (PTC). You must complete Form 8962 and file it with your tax return if you want to claim the premium tax credit or if you received premium assistance through advance credit payments (whether or not you otherwise are required to file a tax return). The Marketplace has also reported this information to the IRS. If you or your family members enrolled at the Marketplace in more than one qualified health plan policy, you will receive a Form 1095-A for each policy.

- Part I. Recipient Information, lines 1–15. Part I reports information about you, the insurance company that issued your policy, and the Marketplace where you enrolled in the coverage.
- **Line 1.** This line identifies the state where you enrolled in coverage through the Marketplace.
- Line 2. The Marketplace-assigned policy number is the number the Marketplace uses to identify the policy in which you enrolled. If you are completing Part 4 of Form 8962, enter this number on line 30, 31, 32, or 33, box a.
- **Line 3.** This is the name of the insurance company that issued your policy.
- **Line 4.** You are the recipient because you are the person the Marketplace identified at enrollment who is expected to file a tax return and who, if qualified, would claim the premium tax credit for the year of coverage.
- **Line 5.** This is your social security number. For your protection, this form may show only the last four digits. However, the Marketplace has reported your complete social security number to the IRS.
- **Line 6.** A date of birth will be entered if there is no social security number on line 5.
- **Lines 7, 8, and 9.** Information about your spouse will be entered only if advance credit payments were made for your coverage. The date of birth will be entered on line 9 only if line 8 is blank.

Lines 10 and 11. These are the start and ending dates of the policy.

Lines 12 through 15. Your address is entered on these lines.

Part II. Coverage Household, lines 16–20. Part II reports information about each individual who is covered under your policy. This information includes the name, social security

number, date of birth (only if no social security number is entered in column B), and the start and ending dates of coverage for each covered individual.

If you or your family members enrolled at the Marketplace in a policy with one or more individuals who are not your spouse or dependent and advance credit payments were made, the information reported on Form 1095-A applies only to the individuals for whom you attested to the Marketplace at enrollment the intention to claim a personal exemption deduction on your tax return (yourself, spouse, and dependents). For example, if you indicated to the Marketplace at enrollment that an individual enrolling in the policy is your adult child for whom you will not claim a personal exemption deduction, that child will receive a separate Form 1095-A and will not be listed in Part II on your Form 1095-A.

Part II also tells the IRS the months that the individuals identified are covered by health insurance and therefore have satisfied the individual shared responsibility provision.

If there are more than 5 individuals covered by a policy you will receive one or more additional Forms 1095-A that continue Part II.

Part III. Household Information, lines 21–33. Part III reports information about your insurance coverage that you will need to complete Form 8962 to claim the premium tax credit and reconcile advance credit payments.

Column A. This column is the monthly premium amount for the policy in which you enrolled.

Column B. This column is the monthly premium amount for the second lowest cost silver plan (SLCSP) that the Marketplace has determined applies to members of your family enrolled in the coverage. The premium for the applicable SLCSP is used to compute your monthly advance credit payments and the premium tax credit you claim on your return. If no information is entered in this column, see the Instructions for Form 8962, Part 2, Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit.

Column C. This column is the monthly amount of advance credit payments that were made to your insurance company to pay for all or part of the premiums for your coverage. No information will be entered in this column if no advance credit payments were made.

Lines 21–33. The Marketplace will report the amounts in columns A, B, and C on lines 21–32 for each month and enter the totals on line 33. Use this information to complete Form 8962, line 11 or lines 12–23.